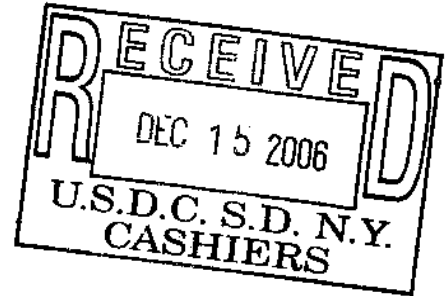


Kenneth J. Kelly (KK-4195)
Jennifer M. Horowitz (JH-3173)
Epstein Becker & Green, P.C.
250 Park Avenue
New York, New York 10177
212-351-4500
Attorneys for Defendant
Aetna Life Insurance Company



UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
FREDRIC JOEL COHEN, M.D., P.C.
(Tatyana Zeldin)

06 CV 15187

Civ. _____

Plaintiff,

— against —

NOTICE OF REMOVAL

AETNA U.S. HEALTHCARE INSURANCE
COMPANY,

Defendant.
----- x

TO THE HONORABLE JUDGES OF THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF NEW YORK:

Defendant Aetna Life Insurance Company ("Aetna"), named incorrectly by plaintiff as "Aetna U.S. Healthcare Insurance Company," by its attorneys Epstein Becker & Green, P.C., respectfully seeks to remove this action from the Civil Court of the City of New York, County of New York, to the United States District Court for the Southern District of New York. As reasons therefor, Aetna states as follows:

THE CIVIL COURT ACTION

1. Plaintiff Fredric Joel Cohen, M.D., P.C. purported to institute an action against Aetna in the Civil Court of the City of New York, County of New York (the "Civil Court Action") by serving a summons and endorsed complaint by regular mail to Aetna's New York

office, 99 Park Avenue, New York, New York. A copy of the summons and endorsed complaint ("complaint") is attached as Exhibit A.

2. Upon information and belief, plaintiff has offices located at 61 East 66th Street, New York, New York 10021.

3. As set forth more fully below, plaintiff's complaint seeks recovery of the sum of \$57,243.00, plus interest, for services rendered to the beneficiary of a health plan with Automatic Data Processing, Inc. ("ADP"). Aetna and ADP entered into a contract pursuant to which Aetna provides administrative services to ADP in connection with ADP's self-insured health benefits plan.

4. The Civil Court Action is removable from the Civil Court to this Court pursuant to 28 U.S.C. § 1441(a), because the complaint raises claims under the laws of the United States over which this Court has original jurisdiction under 28 U.S.C. §1331.

BASIS FOR REMOVAL

5. Plaintiff alleges that Aetna issued health insurance to Tatyana Zeldin. Upon information and belief, Ms. Zeldin received health insurance from her employer, ADP. The plan of health benefits provided by ADP to its employees, including Ms. Zeldin, constitutes an employee welfare benefit plan within the meaning of the Employee Retirement Income Security Act ("ERISA") 29 U.S.C. §§ 1001, et seq.

6. Aetna provides administrative services to ADP in connection with ADP's health benefits plan pursuant to an administrative services contract between Aetna and ADP.

7. Plaintiff has asserted one cause of action against Aetna in the complaint, alleging that Aetna breached an insurance contract when it refused to pay health coverage claims arising from Ms. Zeldin's insurance provided by ADP.

8. Because plaintiff's claim against Aetna relates to an employee benefit plan within the meaning of ERISA, Aetna may remove to this Court pursuant to 28 U.S.C. § 1441(a).

9. ERISA provides an exclusive federal enforcement scheme for claims by plan beneficiaries and preempts state tort and contract actions. 29 U.S.C. §§ 1132 and 1144.

10. This notice has been filed within the time provided by 28 U.S.C. § 1446(b) and the Federal Rules of Civil Procedure. Aetna received the summons and complaint on December 7, 2006.

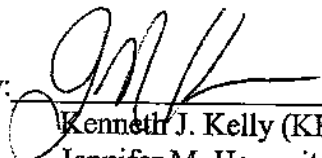
11. Upon the filing of this notice, Aetna will give written notice to plaintiff's attorney and will file a copy of this notice with the Clerk of the Court, New York City Civil Court, County of New York.

WHEREFORE, Aetna Life Insurance Company requests that the Civil Court Action now pending in the Civil Court of the City of New York, County of New York, be removed to this Court.

New York, New York
December 14, 2006

EPSTEIN BECKER & GREEN, P.C.

By:



Kenneth J. Kelly (KK-4195)
Jennifer M. Horowitz (JH-3173)

250 Park Avenue
New York, New York 10177-0077
(212) 351-4500
Attorneys for Defendant
Aetna Life Insurance Company

RECEIVED

Exhibit A

CIVIL COURT OF THE CITY OF NEW YORK
COUNTY OF NEW YORK

FREDRIC JOEL COHEN, M.D., P.C.
(Tatyana Zeldin)

Index No. 070293 CV 200

SUMMONS

plaintiff,

-against-

Plaintiff's Address

61 East 66th Street
New York, New York 10021

The basis of the venue designated is:
Plaintiff's place of business.

AETNA U.S. HEALTHCARE INSURANCE COMPANY,

defendant.

X

To the above named defendant:

You are hereby summoned to appear in the Civil Court of the City of New York, County of New York at the office of the said Court at 111 Centre Street, in the County of New York, City and State of New York, within the time provided by law as noted below and to file your answer to the - endorsed summons- with the Clerk: upon your failure to answer judgment will be taken against you for the sum of \$ 57,243.00 with interest thereon from the 12th day of April, 2005 together with the costs of this action.

Dated: October 27, 2006



Robert A. Santucci

Attorneys for Plaintiffs:

SANTUCCI & ASSOCIATES

67 Wall Street - 22nd Floor

New York, New York 10005-3111

(212) 709-8357

Defendant's Address:

Aetna U.S. Healthcare Ins. Co.

99 Park Avenue

New York, New York 10016

Note: The law provides that: (a) If this summons is served by its delivery to you personally within the City of New York, you must appear and answer within TWENTY days after such service; or
(b) If this summons is served by delivery to any other than you personally, or is served outside the City of New York, or by publication, or by any means other than personal delivery to you within the City of New York, you are allowed THIRTY days after proof of service thereof is filed with the Clerk of this Court within which to appear and answer.
If the cause of action is for money only and a formal complaint is not attached to the summons, strike the words "annexed complaint." If a formal complaint is attached to the summons, strike the words "endorsed summons."

070293 CV 200
FILED N.Y. COUNTY, N.Y.
11/27/2006

ENDORSED COMPLAINT

A statement of the nature and substance of the plaintiff's cause of action is follows:

Jurisdiction and Venue: Plaintiff is a professional corporation with a place of business in the County, City and State of New York. Upon information and belief, defendant is a domestic corporation with a place of business at 99 Park Avenue, New York, New York 10016 and who transacts business within the City and State of New York. This transaction arose in the County, City, and State of New York.

First Cause of Action: This is an action for breach of contract. Heretofore defendant or its agent issued to Tatyana Zeldin medical insurance coverage. That on or about or between March 12, 2005 and April 12, 2005 plaintiff provided medical services to Tatyana Zeldin and submitted medical claims to the defendant in the amount of \$ 57,242.00 which the defendant refused to pay.

Attorneys for Plaintiff:
SANTUCCI & ASSOCIATES
67 Wall Street
22nd Floor
New York, New York 10005-3111
(212) 709-8357

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HEALTH INSURANCE CLAIM FORM											
1. MEDICARE <input type="checkbox"/> (Medicare A) <input type="checkbox"/> (Medicare B) <input type="checkbox"/> (Supplemental) <input type="checkbox"/> (Part A) <input type="checkbox"/> (Part B) <input type="checkbox"/> (Part C) <input type="checkbox"/> (Part D) <input type="checkbox"/> (Other)						2. INSURED'S I.D. NUMBER W056573960					
3. PATIENT'S NAME (Last, First, Middle, Initial) ZELDIN TATYANA						4. INSURED'S NAME (Last, First, Middle, Initial) ZELDIN TATYANA					
5. PATIENT'S ADDRESS (No. Street) 49 COMMODORE DR						7. INSURED'S ADDRESS (No. Street) 49 COMMODORE DR					
6. CITY STATEN ISLAND						8. CITY STATEN ISLAND					
9. ZIP CODE 10309						10. ZIP CODE 10309					
11. TELEPHONE (Include Area Code) (718) 227-6261						12. TELEPHONE (Include Area Code) (718) 227-6261					
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3. PATIENT'S NAME (Last, First, Middle Initial) ZELDIN TATYANA					4. INSURED'S NAME (Last, First, Middle Initial) ZELDIN TATYANA				
5. PATIENT'S ADDRESS (No. Street) 49 COMMODORE DR					6. INSURED'S ADDRESS (No. Street) 49 COMMODORE DR				
7. CITY STATEN ISLAND					8. CITY STATEN ISLAND				
9. STATE NY					10. STATE NY				
11. ZIP CODE 10309					12. ZIP CODE 10309				
13. TELEPHONE (Include Area Code) (718) 277-6261					14. TELEPHONE (Include Area Code) (718) 277-6261				
15. OTHER INSURED'S NAME (Last, First, Middle Initial)					16. IS PATIENT'S CONDITION RELATED TO: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO				
17. OTHER INSURED'S POLICY OR GROUP NUMBER					18. EMPLOYMENT (CURRENT OR PREVIOUS) <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO				
19. OTHER INSURED'S DATE OF BIRTH					19. AUTO ACCIDENT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO				
20. EMPLOYER'S NAME OR SCHOOL NAME					20. OTHER ACCIDENT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO				
21. INSURANCE PLAN NAME OR PROGRAM NAME					21. IS THERE ANOTHER HEALTH BENEFIT PLAN? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO				
12. PATIENT'S OR AUTHORIZED PERSON'S SIGNATURE (Indicate the nature of any medical or other information necessary to support the claim. I also request payment of claimant's financial loss to the extent of my policy or the policy which accepts assignment)									
13. DATE OF SERVICE 11/25/05									
14. NAME OF REFERRING PHYSICIAN OR OTHER SOURCE									
15. NUMBER OF REFERRING PHYSICIAN									
16. HOSPITALIZATION DATES RELATED TO CURRENT SERVICE FROM 11/25/05 TO 11/25/05									
17. OUTSIDE LAB? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO									
18. DIAGNOSIS (ICD-9-CM CODE) 478.1									
19. ICD-9-CM CODE 478.0									
20. PRIOR AUTHORIZATION NUMBER 38398081-0000-0000									
21. DATE(S) OF SERVICE									
22. CHARGE(S)									
23. TOTAL CHARGE									
24. AMOUNT PAID									
25. BALANCE DUE									
26. PHYSICIAN'S SIGNATURE									
27. NAME AND ADDRESS OF FACILITY WHERE SERVICE WAS RENDERED									
28. PHYSICIAN'S SUPPLIER'S BILLING NAME, ADDRESS, ZIP CODE									

APPROVED BY AMA COUNCIL ON MEDICAL SERVICE (MS)

PLEASE PRINT OR TYPE

APPROVED CMB-028-028 FORM CMB-1500 (12-90) FORM FHS-1500
APPROVED CMB-028-028 FORM CMB-1500 (12-90) FORM FHS-1500

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HEALTH INSURANCE CLAIM FORM																			
1. MEDICARE <input type="checkbox"/> MEDICAID <input type="checkbox"/> CHAMPUS <input type="checkbox"/> CHAMPVA <input type="checkbox"/> GROUP HEALTH PLAN <input type="checkbox"/> PERSA <input type="checkbox"/> OTHER <input type="checkbox"/>																			
2. PATIENT'S NAME (Last, First, Middle Initial) ZELDIN TATYANA					3. PATIENT'S BIRTH DATE 10/24/1981					4. INSURED'S (I.D. NUMBER) W058679980									
5. PATIENT'S ADDRESS (No. Street) 49 COMMODORE DR.					6. PATIENT RELATIONSHIP TO INSURED Self					7. INSURED'S ADDRESS (No. Street) 49 COMMODORE DR.									
8. CITY STATEN ISLAND					9. STATE NY					10. ZIP CODE 10309									
11. TELEPHONE (Include Area Code) (718)277-8281					12. EMPLOYER'S NAME OR SCHOOL NAME AUTOMATIC DATA PROCESSING INC.					13. INSURANCE PLAN NAME OR PROGRAM NAME AETNA									
14. OTHER INSURED'S NAME (Last, First, Middle Initial)					15. IS PATIENT'S DOMESTIC RELATIVE YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>					16. IS THERE ANOTHER HEALTH BENEFIT PLAN? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>									
17. OTHER INSURED'S POLICY OR GROUP NUMBER					18. EMPLOYMENT (CURRENT OR PREVIOUS) YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>					19. INSURED'S DATE OF BIRTH 10/24/1981									
19. OTHER INSURED'S DATE OF BIRTH MM DD YY					20. AUTO ACCIDENT? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>					21. EMPLOYER'S NAME OR SCHOOL NAME AUTOMATIC DATA PROCESSING INC.									
21. EMPLOYER'S NAME OR SCHOOL NAME					22. OTHER ACCIDENT? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>					23. BALANCE PLAN NAME OR PROGRAM NAME AETNA									
23. INSURANCE PLAN NAME OR PROGRAM NAME					24. RESERVED FOR LOCAL USE					25. IS THERE ANOTHER HEALTH BENEFIT PLAN? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO									
26. PATIENT'S OR AUTHORIZED PERSON'S SIGNATURE (I authorize the release of my medical or other information necessary to process this claim. I also request payment of appropriate benefits under the plan or policy to the party who properly receives payment.) SIGNED										27. INSURED'S OR AUTHORIZED PERSON'S SIGNATURE (I authorize payment of medical benefits to the undersigned physician or supplier for services described below.) SIGNED									
28. DATE OF CURRENT CLAIM MM DD YY										29. DATE PATIENT UNABLE TO WORK IN CURRENT OCCUPATION MM DD YY									
30. NAME OF REFERRING PHYSICIAN OR OTHER SOURCE NAME										31. ACCEPT ALLOCATION DATES RELATED TO CURRENT SERVICES FROM TO									
32. RESERVED FOR LOCAL USE										33. OUTSIDE LAB? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>									
34. CHARGE OR NATURE OF ILLNESS OR INJURY (RELATE IT TO ICD-9 OR ICD-10 CODES)										35. MEDICAL REIMBURSEMENT ORIGINAL REP. NO									
36. 478.1										37. PRIOR AUTHORIZATION NUMBER 30398067									
38. 470																			
39. DATE OF SERVICE MM DD YY										40. CHARGE CODE 478.1									
41. DATE OF SERVICE MM DD YY										42. CHARGE CODE 470									
43. DATE OF SERVICE MM DD YY										44. CHARGE CODE 30310									
45. DATE OF SERVICE MM DD YY										46. CHARGE CODE 30560									
47. DATE OF SERVICE MM DD YY										48. CHARGE CODE 88070									
49. FEDERAL TAX I.D. NUMBER 112-49-5859										50. PATIENT'S ACCOUNT NO. ZEL									
51. SIGNATURE OF PHYSICIAN OR SUPPLIER FREDRIC J COHEN										52. NAME AND ADDRESS OF FACILITY WHERE SERVICES WERE RENDERED (If other than home or office) 61 EAST 66 ST NEW YORK NY 10021									
53. PHYSICIAN'S, SUPPLIER'S BILLING NAME, ADDRESS, ZIP CODE 61 EAST 66 STREET (212)462-0077 NEWYORK NY 10021										54. TOTAL CHARGE 14000.00									
55. AMOUNT PAID 0.00										56. BALANCE DUE 14000.00									

(APPROVED BY AMA COUNCIL ON MEDICAL SERVICE AND)

PLEASE PRINT OR TYPE

APPROVED CMB-0004-0004 FORM CMB-1300 (10-99) FORM FPM-1300
APPROVED CMB-1010-0005 FORM CMB-1010-0005 (10-99) APPROVED CMB-0700-0001 (CHAMPUS)

STATE OF NEW YORK)
COUNTY OF NEW YORK) ss.:

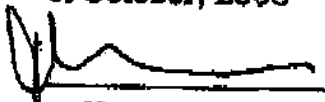
I, Catherine Lella, being duly sworn, say: I am not a party to the action, am over 18 years of age and reside in Suffolk County, New York.

On October 27, 2006, I served a copy of the within summons and endorsed complaint by depositing a true copy thereof, in a post-paid wrapper under the exclusive care and custody of the U.S. Postal Service within New York State, addressed to each of the following persons at the last known address set forth after each name:

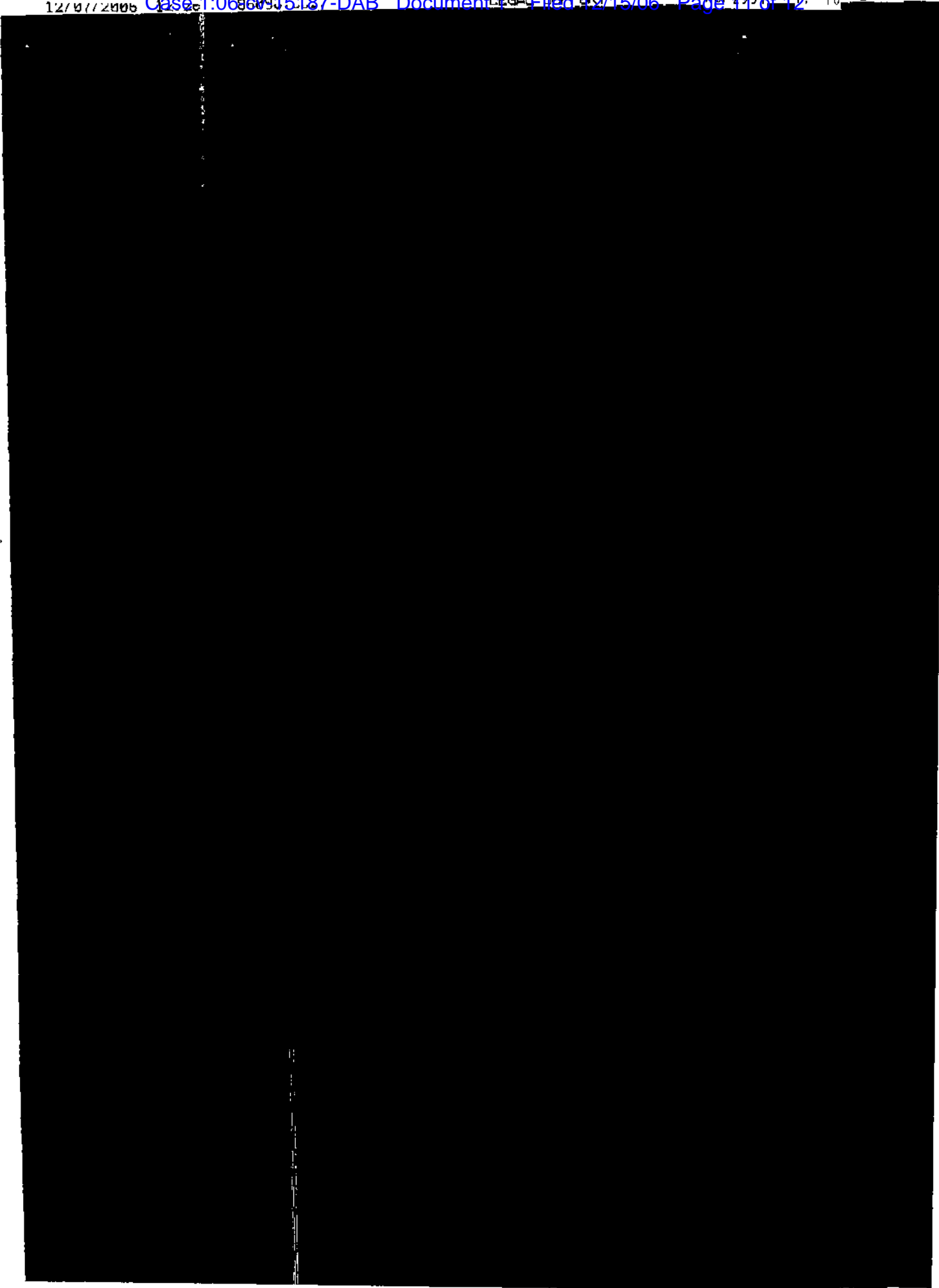
Aetna U.S. Healthcare Insurance Company
99 Park Avenue
New York, New York 10016

Catherine Lella
Catherine Lella

Sworn to this 27th day
of October, 2006


Notary Public

ROBERT A. SANTUCCI
NOTARY PUBLIC, ST. of N.Y.
#02SA4671860
COMMISSION EXPIRES 9/30/2007



(3)

mbr = Yachaira Kesten